



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ८, अंक १५५]

गुरुवार, डिसेंबर १५, २०२२/अग्रहायण २४, शके १९४४

[पृष्ठ २, किंमत : रुपये ९.००]

असाधारण क्रमांक ४७१

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk,  
Mantralaya, Mumbai 400 032, dated the 15th December 2022.

### NOTIFICATION

### Notification No. 22/2022—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1022/C.R.48/Taxation-1. — In exercise of the powers conferred by section 164 of the Maharashtra Goods and Services Tax Act, 2017 (43 of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following rules further to amend the Maharashtra Goods and Services Tax Rules, 2017, namely: —

**1. Short title and commencement.** — (1) These rules may be called the Maharashtra Goods and Services Tax (Third Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 15th day of November, 2022.

**2.** In the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the “said rules”), in FORM GSTR-9, under the heading Instructions, in paragraph 7,—

(A) for the figures, letters and words “between April, 2022 to September, 2022”, the figures, letters and words “of April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;

(B) in the Table, in second column, —

(I) against serial numbers 10 and 11, for the figures and words “April, 2022 to September, 2022”, the figures, letters and words “April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;

(II) against serial number 12, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted;

(III) against serial number 13, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted.

By order and in the name of the Governor of Maharashtra,

MANDAR KELKAR,  
Deputy Secretary to Government.

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*Note.*— The principal rules were published in the *Maharashtra Government Gazette*, Extraordinary No. 170, Part IV-B, dated 22nd June, 2017, *vide* notification No. MGST-1017/C.R.90/Taxation-1, dated 22nd June 2017 and were last amended *vide* Finance Department Notification No. GST.1022/C.R.41 (1) / Taxation-1, dated 13th October 2022 [Notification No. 19/ 2022 -State Tax] which was published in the *Maharashtra Government Gazette*, Extraordinary No. 381, Part IV-B, dated 13th October 2022.